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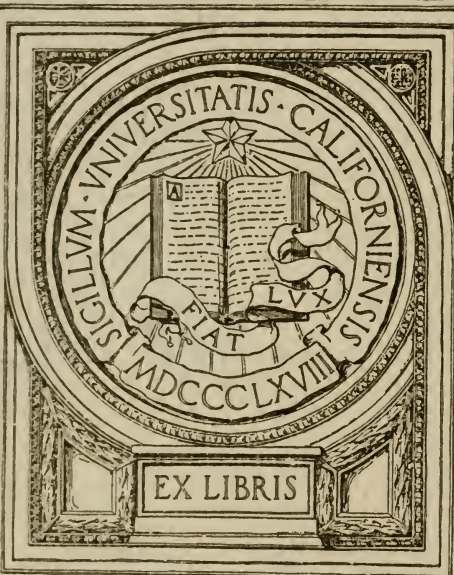
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AMENDMENTS

TO

UNIFORM SYSTEM OF ACCOUNTS

FOR

Expenditures for Road and Equipment,
Operating Revenues, Operating
Expenses, Locomotive-miles,
Car-miles, and Train-miles

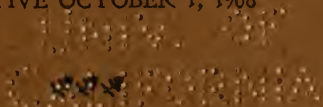


AS ESTABLISHED FOR STEAM RAILROAD CORPORATIONS
UNDER THE JURISDICTION OF THE

New York (Public Service Commission)
Public Service Commission,
Second District

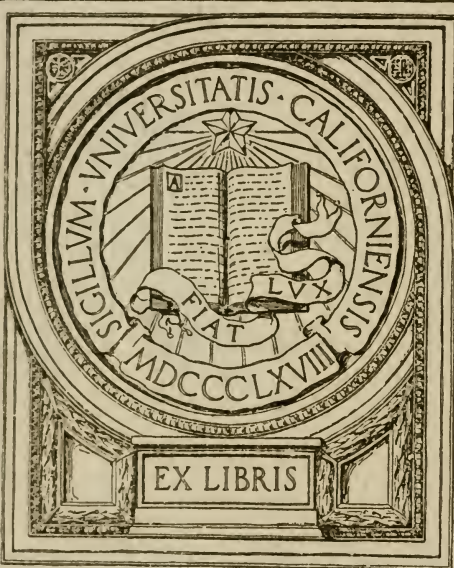


AMENDMENTS ADOPTED SEPTEMBER 17, 1908
EFFECTIVE OCTOBER 1, 1908



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Expenditures for Road and Equipment,
Operating Revenues, Operating
Expenses, Locomotive-miles,
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AS ESTABLISHED FOR STEAM RAILROAD CORPORATIONS
UNDER THE JURISDICTION OF THE

New York City (1908)
Public Service Commission,
Second District



AMENDMENTS ADOPTED SEPTEMBER 17, 1908
EFFECTIVE OCTOBER 1, 1908

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SECOND DISTRICT

ALBANY, September 28, 1908.

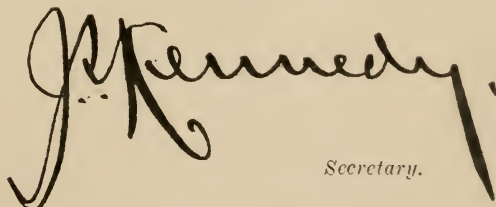
To.....

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The following order has been adopted by this Commission, and is hereby served on you. Please acknowledge receipt at once.

Yours very truly,



Secretary.

STATE OF NEW YORK,
Office of the Public Service Commission } ss.:
SECOND DISTRICT

I have compared the following copy with the original on file in this office, and I do HEREBY CERTIFY the same to be a correct transcript therefrom and of the whole thereof.

Witness my hand and the Seal of Office of the Public Service Commission, Second District, at the City of Albany, this twenty-eighth day of September, one thousand nine hundred and eight.

.....

Secretary.

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Approved

STATE OF NEW YORK,
PUBLIC SERVICE COMMISSION, SECOND DISTRICT.

At a session of the Public Service Commission, Second District, held at the Capitol, Albany, on the 17th day of September, 1908.

Present:

FRANK W. STEVENS, Chairman.

THOMAS M. OSBORNE,

MARTIN S. DECKER,

JAMES E. SAGUE,

JOHN B. OLMSTED,

Commissioners.

Ordered: 1. That the Uniform System of Accounts for expenditures for road and equipment, operating revenues, operating expenses, locomotive-miles, car-miles, and train-miles, as established for railroad corporations under the supervision of this Commission by its order made on the 16th day of December, 1907, be amended as shown by Schedule A, hereto annexed.

2. That the said Uniform System of Accounts so amended shall be put in use on the 1st day of October, 1908, and be thereafter kept and used by all railroad corporations (as such corporations are defined in section 2 of the Public Service Commissions Law) owning, controlling, or operating any railroad within the jurisdiction of this Commission and on which steam is used as the motive power.

3. That all such railroad corporations shall in the annual reports to be severally made by them concerning their respective affairs and operations during the fiscal year July 1, 1908, to June 30, 1909, inclusive, classify and report their expenditures for road and equipment, their operating revenues and their operating expenses, in accordance with the said Uniform System of Accounts so amended.

4. That the Secretary of this Commission serve on each of the said corporations, persons, and associations on or before September 30, 1908, in manner prescribed by law, a copy of this order.

SCHEDULE A.

The Classification of Expenditures for Road and Equipment shall be amended by inserting immediately after Account No. 35, Earnings and Operating Expenses During Construction, the following new account:

35½. INJURIES TO PERSONS.

This account includes all expenses incident to injuries to persons when caused directly in connection with construction of a new road; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head; also witness fees and amount of final judgments.

NOTE.—This account does not include such expenses incident to injuries to persons as are properly includible in Account No. 35, "Earnings and Operating Expenses during Construction."

The Classification of Operating Revenues shall be amended as follows:

I. REVENUE FROM TRANSPORTATION.

1. FREIGHT REVENUE.

Add:

NOTE.—When a lessee company transports freight over the tracks of another carrier, it should include the entire compensation in its revenues and statistics, charging the appropriate joint facilities, expense, and rental accounts with the amounts paid to the lessor company, and the lessor company should credit the same accounts.

3. EXCESS BAGGAGE REVENUE.

Add to third line, after the words "articles, dogs, etc.," the words "incident to transportation of passengers," so that the text will read, "also packages, articles, dogs, etc., incident to transportation of passengers, usually transported." etc.

4. PARLOR AND CHAIR CAR REVENUE.

Eliminate the fourth and part of the fifth line of text, consisting of the words "the expenses of operating such cars are not separable from the expenses of operating trains," and substitute in place thereof the words "not inconsistent with the Classifications of Revenues and Expenses for Outside Operations". Eliminate the note.

6. EXPRESS REVENUE.

Eliminate from the seventh line of the text the word "should" and substitute in place thereof the word "may"; also add to the end of the sentence (eighth line of text) the words "when not inconsistent with the Classifications of Revenues and Expenses for Outside Operations"; so that the sentence will read:

"When a railroad company transacts an express business through its regular railroad organization, the earnings therefrom may be credited to this account when not inconsistent with the Classifications of Revenues and Expenses for Outside Operations."

8. OTHER PASSENGER-TRAIN REVENUE.

Add to the text at end of third line:

"Such as revenue from transportation in baggage cars of newspapers and other commodities not incident to the transportation of passengers, extra fares charged on limited trains, etc."

9. SWITCHING REVENUE.

Eliminate the text of this account and substitute the following:

"This account includes amounts earned by a carrier for moving cars locally at a station or within a switching district, between connecting lines, between local industries, or between connecting lines and local industries, for which an arbitrary charge is made, whether on the basis of a switching tariff, an allowance out of a through rate, or otherwise. To it should be charged all overcharges on account of such switching."

II. REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION. TELEGRAPH SERVICE.

Change the title of this account to "Telegraph and Telephone Service," and modify the text to agree with the wording under that title below.

17. TELEGRAPH AND TELEPHONE SERVICE.

This account includes a carrier's revenues from commercial telegraph or telephone business transacted by it when the expense of transacting such business can not be separated from the expense of conducting the railroad telegraph or telephone service, amounts received from telegraph or telephone companies, whether proportion of earnings or otherwise, for the privilege of transacting a commercial telegraph or telephone business in offices along the carrier's lines, when the carrier furnishes some service of its employees whose wages are included in operating expenses.

NOTE.—When a telegraph or telephone company rents the telegraph or telephone line of a carrier and pays all expenses incident to its maintenance and operation, the rent received should be treated as income.

19. MISCELLANEOUS.

Add to last line of text: "Amounts received from carriers for use of facilities of union stations, union stock yards, terminal tracks, railroad bridges, railroad tunnels, and miscellaneous revenue not otherwise provided for."

Correct last line of Note to read: "be credited to appropriate joint-facilities accounts."

NEW REVENUE ACCOUNTS.

Add the following two new revenue accounts:

20. JOINT FACILITIES REVENUE — DR.

This account includes the proportion of the revenues derived by a carrier from operation of joint tracks, yards, terminals, and other facilities, creditable to other companies.

NOTE.—The purpose of this account is to show the amounts of revenue from operation of a terminal company or other carrier which, under the terms of existing contracts or agreements covering the joint use of tracks, yards, and other facilities, are credited to other carriers which participate in such joint use. The bill rendered by a creditor company against a debtor company for the latter's proportion of expenses of maintaining and operating joint facilities, which includes a credit covering the debtor company's proportion of the revenues derived from operation of such joint facilities, should indicate separately the proper distribution of both the revenues and the expenses included in the bill.

21. JOINT FACILITIES REVENUE — CR.

This account includes the carrier's proportion of revenues from operation of joint tracks, yards, terminals, and other facilities, receivable from other companies.

NOTE.—The purpose of this account is to show the amounts of revenue derived from operation of joint tracks, yards, terminals, and other facilities operated by other companies, which, under existing contracts or agreements, are credited by the operating company to the tenant companies which participate therein. The bill rendered by any creditor company against a debtor company for the latter's proportion of the expense of maintenance and operation of joint facilities, which includes also a credit covering a proportion of the revenues to be paid over, should show the distribution of the credit for such proportion of the revenue separately from the distribution of the expenses of operation.

The Classification of Operating Expenses shall be amended by giving numbers to the accounts and modifying them, as follows:

I. MAINTENANCE OF WAY AND STRUCTURES.

1. SUPERINTENDENCE.

PAY OF OFFICERS.—Add: "Pay of fire chiefs."

OFFICE AND OTHER EXPENSES.—Add: "Subscriptions to newspapers and periodicals."

2. BALLAST.

After the second line on page 25, as part of paragraph lettered (a), add:

"Also amounts paid for the right to enter upon and remove ballast from lands not owned by the carrier."

After the lettered paragraphs on page 26 add a new paragraph:

"(i) Cost of installing and operating interlocking and other signal apparatus at gravel pits."

3. TIES.

First line of text, after the word "inspection" in parentheses, add:
"And freight charges, if any."

4. RAILS.

First line of text, after the word "inspection" in parentheses, add:
"And freight charges, if any."

5. OTHER TRACK MATERIAL.

Eliminate from the list of articles chargeable to this account, third column, second item, the words

and keys.

In the first line of text, after the word "cost," insert: "(including inspection and freight charges, if any)."

Add to the list of articles on page 27:

Rail clips.

Shims.

Track insulators.

Add:

NOTE A.—This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year regardless of the month in which the actual renewal is made.

NOTE B.—When carriers operating electric divisions desire to subdivide this account, appropriate accounts as prescribed in the Classification of Operating Expenses for Electric Railroad Corporations should be used.

6. ROADWAY AND TRACK.

General Cleaning. Add: "Cleaning car-cleaning yards."

Train Service. Add: "Cost of oil for lubricating work trains."

Add:

NOTE.—When carriers operating electric divisions desire to subdivide this account, appropriate accounts as prescribed in the Classification of Operating Expenses for Electric Railroad Corporations should be used.

7. REMOVAL OF SNOW, SAND, AND ICE.

Add: "Cost of oil for lubricating work trains."

8. TUNNELS.

No change further than assigning a number to the account.

9. BRIDGES, TRESTLES, AND CULVERTS.

Add to last paragraph: "Cost of oil for lubricating work trains."

NOTE C.—Add after the word "account":

Insurance recovered for total destruction of bridges, trestles, and culverts should be credited to an appropriate suspense account, which account should be charged with the cost of replacement. If the cost of replacement is in excess of the amount of insurance recovered, the excess should be charged to this account.

Add:

NOTE D.—When carriers operating electric divisions desire to subdivide this account, appropriate accounts as prescribed in the Classification of Operating Expenses for Electric Railroad Corporations should be used.

10. OVER AND UNDER GRADE CROSSINGS.

No change further than assigning a number to the account.

11. GRADE CROSSINGS, FENCES, CATTLE GUARDS, AND SIGNS.

No change further than assigning a number to the account.

12. SNOW AND SAND FENCES AND SNOWSHEDS.

No change further than assigning a number to the account.

13. SIGNALS AND INTERLOCKING PLANTS.

OTHER EXPENSES.—Add: "Bonding rails."

14. TELEGRAPH AND TELEPHONE LINES.

Add: "Cost of oil for lubricating work trains."

Add:

NOTE B.—This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year regardless of the month in which the actual renewal is made.

15. ELECTRIC POWER TRANSMISSION.

Add:

NOTE.—When carriers operating electric divisions desire to subdivide this account, appropriate accounts as prescribed in the Classification of Operating Expenses for Electric Railroad Corporations should be used.

16. BUILDINGS, FIXTURES, AND GROUNDS.

BUILDINGS.—Add: "Payments to municipalities and others for fire protection."

Add to the list:

Platforms—shop and yard.

Rest houses.

Scale houses.

OTHER EXPENSES.—Add in the parentheses after the word "salvage" in the first line of this sub-account the words "and labor expended".

GROUNDS.—Add: "Cost of oil for lubricating work trains."

NOTE B.—Add after the word “account”:

Insurance recovered for total destruction of buildings and fixtures should be credited to an appropriate suspense account, which account should be charged with the cost of replacement. If the cost of replacement is in excess of the amount of insurance recovered, the excess should be charged to this account.

17. DOCKS AND WHARVES.

In the third line of text, after the words “transfer bridges,” insert: “and machinery used in connection therewith.”

Add to last paragraph: “Cost of oil for lubricating work trains.”

NOTE A.—Page 37, amend to read: “Cost of maintenance of tracks, buildings, and machinery on docks, wharves, and other structures enumerated in this account should be charged to other appropriate accounts herein provided except machinery used in connection with ferry slips and transfer bridges.”

18. ROADWAY TOOLS AND SUPPLIES.

Add:

Switch keys.

WORK EQUIPMENT — REPAIRS.

WORK EQUIPMENT — RENEWALS.

WORK EQUIPMENT — DEPRECIATION.

These primary accounts are transferred to the general account “Maintenance of Equipment,” where they appear as primary accounts Nos. 43, 44, and 45.

19. INJURIES TO PERSONS.

Add: “Pay and expenses of employees and others while attending coroners’ inquests or engaged as witnesses in lawsuits in connection with personal injury cases.”

NOTE A.—Eliminate the words “witness fees and other expenses” and substitute in place thereof the words “expenses not otherwise provided for”.

20. STATIONERY AND PRINTING.

No change further than assigning a number to the account.

INSURANCE.

This account is eliminated, cost of all insurance to be charged to primary account No. 110, “Insurance,” under general account “General Expenses”.

21. OTHER EXPENSES.

No change further than assigning a number to the account.

22. MAINTAINING JOINT TRACKS, YARDS, AND OTHER FACILITIES — DR.

No change further than assigning a number to the account.

23. MAINTAINING JOINT TRACKS, YARDS, AND OTHER FACILITIES
— CR.

No change further than assigning a number to the account.

II. MAINTENANCE OF EQUIPMENT.

24. SUPERINTENDENCE.

Office and Other Expenses. Add: "Subscriptions to newspapers and periodicals."

25. STEAM LOCOMOTIVES — REPAIRS.

Add: "Cost of repairs to the locomotive feature of motor cars (other than electric) engaged in revenue service."

Add: "Metallic packing."

26. STEAM LOCOMOTIVES — RENEWALS.

No change further than assigning a number to the account.

27. STEAM LOCOMOTIVES — DEPRECIATION.

Revise the text of this account to read:

This account includes a monthly charge representing depreciation on steam locomotives. This monthly charge should be computed at the appropriate rate per cent on the original cost (estimated if not known), record value, or purchase price of such steam locomotives. Charges should be made to this account during the life of the steam locomotives, except in cases of steam locomotives which attain to greater than a normal life; in such a case charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of steam locomotives prematurely retired, charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When steam locomotives are prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 26, "Steam Locomotives—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular steam locomotive, and together with the charge to "Steam Locomotives—Renewals" and value of salvage or amount received from sale, should provide a reserve for replacement of the steam locomotive when retired.

28. ELECTRIC LOCOMOTIVES — REPAIRS.

No change further than assigning a number to the account.

29. ELECTRIC LOCOMOTIVES — RENEWALS.

No change further than assigning a number to the account.

30. ELECTRIC LOCOMOTIVES — DEPRECIATION.

Revise the text of this account to read:

This account includes a monthly charge representing depreciation on electric locomotives. This monthly charge should be computed at the appropriate rate per cent on the original cost (estimated if not known), record value, or purchase price of such electric locomotives. Charges should be made to this account during the life of the electric locomotives, except in cases of electric locomotives which attain to greater than a normal life; in such a case charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of electric locomotives prematurely retired, charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When electric locomotives are prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 29, "Electric Locomotives—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular electric locomotive, and together with the charge to "Electric Locomotives—Renewals" and value of salvage or amount received from sale, should provide a reserve for replacement of the electric locomotive when retired.

31. PASSENGER-TRAIN CARS — REPAIRS.

Add: "Cost of repairs to the car feature of motor cars engaged in passenger service."

NOTE A.—Eliminate from the list:

Buffet,	Dining,	Parlor-baggage,
Café,	Parlor,	Tourist.

Eliminate the seventh line of text on page 46 and substitute in place thereof: "The cost of general or shop repairs of": so that it will read—

The cost of general or shop repairs of cars, the operations of which are treated as "Outside Operations," should not be charged to this account.

32. PASSENGER-TRAIN CARS — RENEWALS.

No change further than assigning a number to the account.

33. PASSENGER-TRAIN CARS — DEPRECIATION.

Revise the text of this account to read:

This account includes a monthly charge representing depreciation on passenger-train cars. This monthly charge should be computed at the appropriate rate per cent on the original cost (estimated if not known), record value, or purchase price of such passenger-train cars. Charges

should be made to this account during the life of the passenger-train cars, except in cases of passenger-train cars which attain to greater than a normal life; in such a case charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of passenger-train cars prematurely retired, charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When passenger-train cars are prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 32, "Passenger-train Cars—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular passenger-train car, and together with the charge to "Passenger-train Cars—Renewals" and value of salvage or amount received from sale, should provide a reserve for replacement of the passenger-train car when retired.

34. FREIGHT-TRAIN CARS — REPAIRS.

NOTE A.—Add to list, at beginning of first column: "Ballast (when in commercial service)."

35. FREIGHT-TRAIN CARS — RENEWALS.

No change further than assigning a number to the account.

36. FREIGHT-TRAIN CARS — DEPRECIATION.

Revise the text of this account to read:

This account includes a monthly charge representing depreciation on freight-train cars. This monthly charge should be computed at the appropriate rate per cent on the original cost (estimated if not known), record value, or purchase price of such freight-train cars. Charges should be made to this account during the life of the freight-train cars, except in cases of freight-train cars which attain to greater than a normal life; in such a case charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of freight-train cars prematurely retired, charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When freight-train cars are prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 35, "Freight-train Cars—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular freight-train car, and together with the charge to "Freight-train Cars—Renewals" and value of salvage or amount received from sale, should provide a reserve for replacement of the freight-train car when retired.

37. ELECTRIC EQUIPMENT OF CARS — REPAIRS.

Add:

NOTE B.—When carriers operating electric divisions desire to subdivide this account, appropriate accounts as prescribed in the Classification of Operating Expenses for Electric Railroad Corporations should be used.

38. ELECTRIC EQUIPMENT OF CARS — RENEWALS.

Add:

NOTE C.—When carriers operating electric divisions desire to subdivide this account, appropriate accounts as prescribed in the Classification of Operating Expenses for Electric Railroad Corporations should be used.

39. ELECTRIC EQUIPMENT OF CARS — DEPRECIATION.

Revise the text of this account to read:

This account includes a monthly charge representing depreciation on electric equipment of cars. This monthly charge should be computed at the appropriate rate per cent on the original cost (estimated if not known), record value, or purchase price of such electric equipment of cars. Charges should be made to this account during the life of the electric equipment of cars, except in cases of electric equipment of cars which attains to greater than a normal life; in such a case charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of electric equipment of cars prematurely retired, charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When electric equipment of cars is prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 38, "Electric Equipment of Cars—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular electric equipment of cars, and together with the charge to "Electric Equipment of Cars—Renewals" and value of salvage or amount received from sale, should provide a reserve for replacement of the electric equipment of cars when retired.

40. FLOATING EQUIPMENT — REPAIRS.

No change further than assigning a number to the account.

41. FLOATING EQUIPMENT — RENEWALS.

No change further than assigning a number to the account.

42. FLOATING EQUIPMENT — DEPRECIATION.

Revise the text of this account to read:

This account includes a monthly charge representing depreciation on floating equipment. This monthly charge should be computed at the appropriate rate per cent on the original cost (estimated if not known), record value, or purchase price of such floating equipment. Charges should be made to this account during the life of the floating equipment, except in cases of floating equipment which attains to greater than a normal life; in such a case charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of floating equipment prematurely retired, charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When floating equipment is prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 41, "Floating Equipment—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular floating equipment, and together with the charge to "Floating Equipment—Renewals" and value of salvage or amount received from sale, should provide a reserve for replacement of the floating equipment when retired.

43. WORK EQUIPMENT — REPAIRS.

(For original text of this account, see pages 38 and 39 of "Uniform System of Accounts, etc., for Steam Railroads," effective January 1, 1908.)

Eliminate clause on page 38, "also cost of repairing commercial cars and locomotives when assigned to and in maintenance of way service;" and amend the succeeding clause to read, "changes made in commercial cars to fit them for work service," etc.

44. WORK EQUIPMENT — RENEWALS.

No change further than assigning a number to the account and placing it in the general operating expense account "Maintenance of Equipment".

(For text of this account, see pages 39 and 40 of "Uniform System of Accounts, etc., for Steam Railroads," effective January 1, 1908.)

45. WORK EQUIPMENT — DEPRECIATION.

(For original text of this account, see page 40 of "Uniform System of Accounts, etc., for Steam Railroads," effective January 1, 1908.)

Revise the text of this account to read:

This account includes a monthly charge representing depreciation on work equipment. This monthly charge should be computed at the appropriate rate per cent on the original cost (estimated if not known), record value, or purchase price of such work equipment. Charges should be made to this account during the life of the work equipment, except in cases of work equipment which attains to greater than a normal life; in such a case charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of work equipment prematurely retired, charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When work equipment is prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 44, "Work Equipment—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular work equipment, and together with the charge to "Work Equipment—Renewals" and value of salvage or amount received from sale, should provide a reserve for replacement of the work equipment when retired.

46. SHOP MACHINERY AND TOOLS.

REPAIRS.—Add: "Cost of repairing electric power plants (and parts thereof) employed exclusively in connection with the operation of machinery in shops."

In the third line of this paragraph, after the word "foundries," add: "and in shops of the bridges and buildings department."

RENEWALS.—Add: "Cost of renewing electric power plants (and parts thereof) employed exclusively in connection with the operation of machinery in shops."

In the third line of this paragraph, after the word "foundries," add: "and in shops of the bridges and buildings department."

Add:

NOTE.—When carriers operating electric divisions desire to subdivide this account, appropriate accounts as prescribed in the Classification of Operating Expenses for Electric Railroad Corporations should be used.

47. POWER PLANT EQUIPMENT.

Add:

NOTE.—This account includes only the cost of repairing and renewing equipment of plants used for furnishing electric power for the propulsion of locomotives, cars, or trains.

48. INJURIES TO PERSONS.

Add: " Pay and expenses of employees and others while attending coroners' inquests or engaged as witnesses in lawsuits in connection with personal injury cases."

NOTE A.—Eliminate the words " witness fees and other expenses " and substitute in place thereof the words " expenses not otherwise provided for ".

49. STATIONERY AND PRINTING.

No change further than assigning a number to the account.

INSURANCE.

This account is eliminated, cost of all insurance to be charged to primary account No. 110, " Insurance," under general account " General Expenses ".

50. OTHER EXPENSES.

No change further than assigning a number to the account.

CLEARING ACCOUNT " SHOP EXPENSES " (pages 56-59).

Add a new paragraph:

POWER.—Cost of fuel, including freight charges and handling, used in operating steam and electric power plants at shops and other places at which mechanical work is done; oil, grease, waste, and other material used in the operation of such power plants; pay of stationary engineers, firemen, electricians, coal handlers, and other employees; carbon brushes, fuses, lamps, picks, pokers, scuttles, shovels, and other small tools and supplies; cost of water and power purchased.

CLEARING ACCOUNT " STORE EXPENSES " (page 59).

No change.

Additional clearing accounts authorized:

For " Studies " by the Engineering Department.

For Stationer's Expenses.

For Power Plant Expenses.

51. MAINTAINING JOINT EQUIPMENT AT TERMINALS — DR.

No change further than assigning a number to the account.

EQUIPMENT BORROWED — DR.

This account is eliminated.

52. MAINTAINING JOINT EQUIPMENT AT TERMINALS — CR.

No change further than assigning a number to the account.

EQUIPMENT LOANED — CR.

This account is eliminated.

III. TRAFFIC EXPENSES.

53. SUPERINTENDENCE.

OFFICE AND OTHER EXPENSES.—Add: "Subscriptions to newspapers."

54. OUTSIDE AGENCIES.

No change further than assigning a number to the account.

55. ADVERTISING.

No change further than assigning a number to the account.

56. TRAFFIC ASSOCIATIONS.

No change further than assigning a number to the account.

57. FAST FREIGHT LINES.

No change further than assigning a number to the account.

58. INDUSTRIAL AND IMMIGRATION BUREAUS.

No change further than assigning a number to the account.

59. STATIONERY AND PRINTING.

No change further than assigning a number to the account.

INSURANCE.

This account is eliminated, cost of all insurance to be charged to primary account No. 110, "Insurance," under general account "General Expenses".

60. OTHER EXPENSES.

No change further than assigning a number to the account.

IV. TRANSPORTATION EXPENSES.

61. SUPERINTENDENCE.

PAY OF OFFICERS.—Add: "Chief special agents."

OFFICE AND OTHER EXPENSES.—Add: "Subscriptions to newspapers."

62. DISPATCHING TRAINS.

Add:

NOTE.—Pay of operators who also perform station service work should be charged to account "Station Employees".

63. STATION EMPLOYEES.

LABOR AT STATIONS.—Add: "Pay of employees tending switch lamps not at terminals. Payments to elevator companies for transferring grain en route; payments to other companies and individuals for loading and unloading sand and other commercial freight under contract or otherwise."

Eliminate the word "yards" in the thirteenth and sixteenth lines and substitute the word "pens," so that the text will read "stock pens" instead of "stock yards".

NOTE.—Page 67: Eliminate the letter “s” from the word “accounts” in the fifth line of the note, and eliminate the words “Stock Yards and Grain Elevators and,” so that the note will read: “This account should not include the pay or expenses of telegraph and telephone operators provided for under accounts ‘Dispatching Trains’ and ‘Telegraph and Telephone—Operation,’ or pay and expenses of employees provided for under account ‘Coal and Ore Docks,’ or those engaged in ‘Outside Operations’.”

64. WEIGHING AND CAR SERVICE ASSOCIATIONS.

No change further than assigning a number to the account.

STOCK YARDS AND GRAIN ELEVATORS.

This account is eliminated, all expenses on account thereof to be classified as “Outside Operations”.

65. COAL AND ORE DOCKS.

No change further than assigning a number to the account.

66. STATION SUPPLIES AND EXPENSES.

OTHER EXPENSES.—Add: “Supplies for switch lamps at points where no regular switching service is maintained; incidental expenses of station employees.”

LIGHTING.—At the end of this paragraph, add: “and passenger foot bridges and subways at stations.”

To the list on page 69 add:

Switch keys.

67. YARDMASTERS AND THEIR CLERKS.

No change further than assigning a number to the account.

68. YARD CONDUCTORS AND BRAKEMEN.

No change further than assigning a number to the account.

69. YARD SWITCH AND SIGNAL TENDERS.

No change further than assigning a number to the account.

70. YARD SUPPLIES AND EXPENSES.

Add: “Switch keys; lubricants for yard switches.”

71. YARD ENGINEMEN.

Add:

NOTE.—When locomotives are engaged in both road and yard service, the pay of enginemen should be apportioned between the Road and Yard accounts on the basis of the service rendered. This does not apply to way switching by locomotives and crews in road service, the entire pay of enginemen for which should be charged to Account No. 80, “Road Enginemen”.

72. ENGINEHOUSE EXPENSES — YARD.

Add: “Pay of hostlers and helpers at roundhouses; rents paid for use of stalls in roundhouses.”

In the second line, after the word “callers,” insert: “(except as provided for in Account No. 67, ‘Yardmasters and their Clerks’).”

In the second line eliminate the word “other”.

73. FUEL FOR YARD LOCOMOTIVES.

In the third line, after the words "fuel agents," insert: "fuel inspectors, weighers."

74. WATER FOR YARD LOCOMOTIVES.

Add: "Proportion of pay of superintendent of water service engaged in connection with water supply for locomotives."

Eliminate the note following this account, and in place thereof substitute the following:

NOTE.—The apportionment of cost of water as between yard and road locomotives should be based on the relative number of tons of coal used on locomotives in yard and road service.

75. LUBRICANTS FOR YARD LOCOMOTIVES.

No change further than assigning a number to the account.

76. OTHER SUPPLIES FOR YARD LOCOMOTIVES.

List, page 72. Eliminate:

Metallie packing.

Add:

Switch keys.

Waste.

77. OPERATING JOINT YARDS AND TERMINALS — DR.

Revise the text of this account to read:

"This account includes a carrier's proportion of costs incurred to operate joint yards and terminals, including interlockers and other facilities at such joint yards and terminals, operated by other companies."

The text of the note remains as at present.

78. OPERATING JOINT YARDS AND TERMINALS — CR.

Revise the text of this account to read:

"This account includes the proportion of costs incurred to operate joint yards and terminals, including interlockers and other facilities at such joint yards and terminals, operated by a carrier, chargeable to other carriers."

The text of the note remains as at present.

79. MOTORMEN.

Add:

NOTE.—When carriers operating electric divisions desire to subdivide this account, appropriate accounts as prescribed in the Classification of Operating Expenses for Electric Railroad Corporations should be used.

80. ROAD ENGINEMEN.

Add:

NOTE B.—When locomotives are engaged in both road and yard service the pay of enginemen should be apportioned between the Road and Yard

accounts on the basis of the service rendered. This does not apply to way switching by locomotives and crews in road service, the entire pay of enginemen for which should be charged to this account.

81. ENGINEHOUSE EXPENSES — ROAD.

Add: "Pay of hostlers and helpers at roundhouses; rents paid for use of stalls in roundhouses."

In the second line eliminate the word "other".

82. FUEL FOR ROAD LOCOMOTIVES.

In the third line, after the word "agents," insert: "fuel inspectors, weighers."

83. WATER FOR ROAD LOCOMOTIVES.

Add: "Proportion of pay of superintendent of water service engaged in connection with water supply for locomotives."

Eliminate the note following this account and in place thereof substitute the following:

NOTE.—The apportionment of cost of water as between yard and road locomotives should be based on the relative number of tons of coal used on locomotives in yard and road service.

84. LUBRICANTS FOR ROAD LOCOMOTIVES.

No change further than assigning a number to the account.

85. OTHER SUPPLIES FOR ROAD LOCOMOTIVES.

List, page 75: Eliminate:

Metallic packing.

Add:

Switch keys.

Waste.

86. OPERATING POWER PLANTS.

Add:

NOTE A.—This account includes only the cost of operating power plants for the purpose of furnishing electric power for the propulsion of locomotives, cars, or trains.

NOTE B.—When carriers operating electric divisions desire to subdivide this account, appropriate accounts as prescribed in the Classification of Operating Expenses for Electric Railroad Corporations should be used.

87. PURCHASED POWER.

No change further than assigning a number to the account.

88. ROAD TRAINMEN.

Add:

NOTE B.—When carriers operating electric divisions desire to subdivide this account, appropriate accounts as prescribed in the Classification of Operating Expenses for Electric Railroad Corporations should be used.

89. TRAIN SUPPLIES AND EXPENSES.

LUBRICATING CARS.—After the last word in this paragraph add: “(except work-train cars).”

ICING AND WATERING CARS.—Add: “To this account should be credited refrigeration charges collected from other companies and individuals.”

OTHER EXPENSES.—Add: “Cost of removing advertisements from cars.” To the list on page 78 add:

Switch keys.

INTERLOCKERS, BLOCK, AND OTHER SIGNALS — OPERATION.

Change the title of this account to read: “Interlockers and Block and other Signals — Operation.”

90. INTERLOCKERS AND BLOCK AND OTHER SIGNALS — OPERATION.

Add: “Cost of material used and labor expended in lubricating switches and signals, except those at terminals.”

91. CROSSING FLAGMEN AND GATEMEN.

Add: “also amounts paid for electric lights at street crossings not at stations or in yards.”

92. DRAWBRIDGE OPERATION.

No change further than assigning a number to this account.

93. CLEARING WRECKS.

TRAIN SERVICE.—Add: “Amounts paid to other companies for use of engines, derricks, other equipment, and crews on wrecking service.”

94. TELEGRAPH AND TELEPHONE — OPERATION.

OPERATORS AND MESSENGERS.—Eliminate fourth line of this paragraph, consisting of the words “who also perform other station work”.

95. OPERATING FLOATING EQUIPMENT.

No change further than assigning a number to the account.

96. EXPRESS SERVICE.

No change further than assigning a number to the account.

97. STATIONERY AND PRINTING.

No change further than assigning a number to the account.

INSURANCE.

This account is eliminated, cost of all insurance to be charged to primary account No. 110, “Insurance,” under general account “General Expenses”.

98. OTHER EXPENSES.

No change further than assigning a number to the account.

99. LOSS AND DAMAGE — FREIGHT.

Eliminate the words "but not" in parentheses in the third line of the text; eliminate the words "recovered" and "net" in the seventh line of the text and substitute the word "recovered" for the word "received" in the seventh line, so that the text will read:

"This account includes payments for loss, damage, delays, or destruction of freight, locomotives, and cars when waybilled as freight (including all company's material), parcels or express intrusted to the company for transportation, including live stock received for shipment; and all expenses directly incident thereto; freight in transit lost overboard from lighters (less insurance and amount recovered from sale of unclaimed and damaged freight); cost of re-packing and boxing damaged merchandise and other property; pay and expenses of employees and others engaged as adjusters and in detecting thieves; and services and expenses of employees or others while engaged as witnesses in lawsuits in connection with loss and damage cases."

Add: "Freight charges paid other carriers on lost or damaged shipments."

Add:

NOTE B.—The pay and expenses of claim adjusters, clerks, and others whose pay can not be actually allocated to any case should be divided equally among personal injury and other claims over which they have jurisdiction.

100. LOSS AND DAMAGE — BAGGAGE.

Add:

NOTE B.—The pay and expenses of claim adjusters, clerks, and others whose pay can not be actually allocated to any case should be divided equally among personal injury and other claims over which they have jurisdiction.

101. DAMAGE TO PROPERTY.

No change further than assigning a number to the account.

102. DAMAGE TO STOCK ON RIGHT OF WAY.

No change further than assigning a number to the account.

103. INJURIES TO PERSONS.

Add: "Pay and expenses of employees and others while attending coroners' inquests or engaged as witnesses in lawsuits in connection with personal injury cases."

OPERATING JOINT TRACKS — DR.

Change the title of this account to "Operating Joint Tracks and Facilities — Dr.", and modify the text to agree with the wording under that title below.

104. OPERATING JOINT TRACKS AND FACILITIES — DR.

This account includes a carrier's proportion of transportation expenses incurred in the use of joint tracks, interlockers, and other facilities (except as provided for in account "Operating Joint Yards and Terminals — Dr.") operated by other companies.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of operating joint tracks and facilities operated by other companies but in the joint use of which the carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

OPERATING JOINT TRACKS — CR.

Change the title of this account to "Operating Joint Tracks and Facilities — Cr.", and modify the text to agree with the wording under that title below.

105. OPERATING JOINT TRACKS AND FACILITIES — CR.

This account includes the proportion of transportation expenses incurred in the use of joint tracks, interlockers, and other facilities (except as provided for in account "Operating Joint Yards and Terminals — Dr.") operated by a carrier, chargeable to other carriers.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of operating joint tracks and facilities operated by the carrier but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

V. GENERAL EXPENSES.

106. SALARIES AND EXPENSES OF GENERAL OFFICERS.

SALARIES.—Add: "Commissions paid to land and tax commissioners in lieu of salaries."

107. SALARIES AND EXPENSES OF CLERKS AND ATTENDANTS.

No change further than assigning a number to the account.

108. GENERAL OFFICE SUPPLIES AND EXPENSES.

No change further than assigning a number to the account.

109. LAW EXPENSES.

Add: "Cost of membership in associations the object of which is to protect roads in respect to litigation concerning the use of patents."

110. INSURANCE.

Amend the text to read:

"This account includes all premiums made or paid by a carrier to its insurance fund, and premiums (except reinsurance premiums) paid by it to insurance companies for insuring buildings and other structures, equipment of all classes, other property, and persons against loss, damage, or injury by fire, accident, or other causes."

Notes A and B remain as at present.

111. RELIEF DEPARTMENT EXPENSES.

No change further than assigning a number to the account.

112. PENSIONS.

No change further than assigning a number to the account.

113. STATIONERY AND PRINTING.

No change further than assigning a number to the account.

114. OTHER EXPENSES.

Add: "Donations to local fire departments; cost of exchange on checks cashed or deposited and drafts bought; cost of draping stations."

115. GENERAL ADMINISTRATION JOINT TRACKS, YARDS, AND TERMINALS — DR.

No change further than assigning a number to the account.

116. GENERAL ADMINISTRATION JOINT TRACKS, YARDS, AND TERMINALS — CR.

No change further than assigning a number to the account.

CONDENSED CLASSIFICATION OF OPERATING EXPENSES.

For the purpose of classification of operating expenses, corporations and other associations and persons operating railroads on which steam is used as the motive power are divided into two classes: "Large Carriers" and "Small Carriers". By a "Small Carrier" is meant an independent corporation, association, or person operating a road not more than 250 miles long and having annual operating revenues not in excess of \$1,000,000, or any subsidiary corporation of such a small carrier where the subsidiary is also within such limits.

Small Carriers, as above defined, may (after notifying the Public Service Commission of their election so to do) classify their operating expenses among the forty-four accounts shown in the left-hand column of the following:

*Condensed Classification of Operating Expense Accounts for Small Carriers
and Extended Classification for Large Carriers.*

ACCOUNTS FOR SMALL CARRIERS.

I. MAINTENANCE OF WAY AND STRUCTURES—

1. Superintendence.

2. Maintenance of Roadway and Track.

3. Maintenance of Track Structures.

4. Maintenance of Buildings, Docks, and Wharves.

5. Injuries to Persons.

6. Other Maintenance of Way and Structures Expenses.

7. Maintaining Joint Tracks, Yards, and Other Facilities—Dr.

8. Maintaining Joint Tracks, Yards, and Other Facilities—Cr.

II. MAINTENANCE OF EQUIPMENT—

9. Superintendence.

10. Locomotives—Repairs.

11. Cars—Repairs.

12. Floating Equipment—Repairs.

13. Work Equipment—Repairs.

CORRESPONDING ACCOUNTS FOR LARGE CARRIERS.

I. MAINTENANCE OF WAY AND STRUCTURES—

1. Superintendence.

2. Ballast.

3. Ties.

4. Rails.

5. Other Track Material.

6. Roadway and Track.

7. Removal of Snow, Sand, and Ice.

8. Tunnels.

9. Bridges, Trestles, and Culverts.

10. Over and Under Grade Crossings.

11. Grade Crossings, Fences, Cattle Guards, and Signs.

12. Snow and Sand Fences and Snowsheds.

13. Signals and Interlocking Plants.

14. Telegraph and Telephone Lines.

15. Electric Power Transmission.

16. Buildings, Fixtures, and Grounds.

17. Docks and Wharves.

19. Injuries to Persons.

18. Roadway Tools and Supplies.

20. Stationery and Printing.

21. Other Expenses.

22. Maintaining Joint Tracks, Yards, and Other Facilities—Dr.

23. Maintaining Joint Tracks, Yards, and Other Facilities—Cr.

II. MAINTENANCE OF EQUIPMENT—

24. Superintendence.

25. Steam Locomotives—Repairs.

28. Electric Locomotives—Repairs.

31. Passenger-train Cars—Repairs.

34. Freight-train Cars—Repairs.

37. Electric Equipment of Cars—Repairs.

40. Floating Equipment—Repairs.

43. Work Equipment—Repairs.

*Condensed Classification of Operating Expense Accounts for Small Carriers
and Extended Classification for Large Carriers.*

ACCOUNTS FOR SMALL CARRIERS.	CORRESPONDING ACCOUNTS FOR LARGE CARRIERS.
II. MAINTENANCE OF EQUIPMENT—Cont'd	II. MAINTENANCE OF EQUIPMENT—Cont'd
14. Equipment—Renewals.	26. Steam Locomotives—Renewals. 29. Electric Locomotives—Renewals. 32. Passenger-train Cars—Renewals. 35. Freight-Train Cars—Renewals. 38. Electric Equipment of Cars—Renewals. 41. Floating Equipment—Renewals. 44. Work Equipment—Renewals.
15. Equipment—Depreciation.	27. Steam Locomotives—Depreciation. 30. Electric Locomotives—Depreciation. 33. Passenger-train Cars—Depreciation. 36. Freight-train Cars—Depreciation. 39. Electric Equipment of Cars—Depreciation. 42. Floating Equipment—Depreciation. 45. Work Equipment—Depreciation.
16. Injuries to Persons.	48. Injuries to Persons.
17. Other Maintenance of Equipment Expenses.	46. Shop Machinery and Tools. 47. Power Plant Equipment. 49. Stationery and Printing. 50. Other Expenses.
18. Maintaining Joint Equipment at Terminals—Dr.	51. Maintaining Joint Equipment at Terminals—Dr.
19. Maintaining Joint Equipment at Terminals—Cr.	52. Maintaining Joint Equipment at Terminals—Cr.
III. TRAFFIC EXPENSES—	III. TRAFFIC EXPENSES—
20. Traffic Expenses.	53. Superintendence. 54. Outside Agencies. 55. Advertising. 56. Traffic Associations. 57. Fast Freight Lines. 58. Industrial and Immigration Bureaus. 59. Stationery and Printing. 60. Other Expenses.

AMENDMENTS TO UNIFORM SYSTEM OF ACCOUNTS 27

*Condensed Classification of Operating Expense Accounts for Small Carriers
and Extended Classification for Large Carriers.*

ACCOUNTS FOR SMALL CARRIERS.	CORRESPONDING ACCOUNTS FOR LARGE CARRIERS.
IV. TRANSPORTATION EXPENSES—	IV. TRANSPORTATION EXPENSES—
21. Superintendence and Dispatch- ing Trains. {	61. Superintendence. {
	62. Dispatching Trains. {
	63. Station Employees. {
22. Station Service. {	64. Weighing and Car Service Asso- ciations. {
	65. Coal and Ore Docks. {
23. Yard Enginemmen. {	66. Station Supplies and Expenses. {
24. Other Yard Employees. {	71. Yard Enginemmen. {
	67. Yardmasters and their Clerks. {
25. Fuel for Yard Locomotives. {	68. Yard Conductors and Brakemen. {
	69. Yard Switch and Signal Tenders. {
26. All Other Yard Expenses. {	73. Fuel for Yard Locomotives. {
	70. Yard Supplies and Expenses. {
	72. Enginehouse Expenses—Yard. {
	74. Water for Yard Locomotives. {
	75. Lubricants for Yard Locomo- tives. {
27. Operating Joint Yards and Terminals—Dr. {	76. Other Supplies for Yard Loco- motives. {
28. Operating Joint Yards and Terminals—Cr. {	77. Operating Joint Yards and Ter- minals—Dr. {
29. Road Enginemmen and Motor- men. {	78. Operating Joint Yards and Ter- minals—Cr. {
30. Fuel for Road Locomotives. {	80. Road Enginemmen. {
	79. Motormen. {
	82. Fuel for Road Locomotives. {
31. Other Road Locomotive Sup- plies and Expenses. {	83. Water for Road Locomotives. {
	84. Lubricants for Road Locomo- tives. {
	85. Other Supplies for Road Loco- motives. {
	81. Enginehouse Expenses—Road. {
	86. Operating Power Plants. {
	87. Purchased Power. {
32. Road Trainmen. {	88. Road Trainmen. {
33. Train Supplies and Expenses. {	89. Train Supplies and Expenses. {
34. Injuries to Persons. {	103. Injuries to Persons. {
35. Loss and Damage. {	99. Loss and Damage—Freight. {
	100. Loss and Damage—Baggage. {

*Condensed Classification of Operating Expense Accounts for Small Carriers
and Extended Classification for Large Carriers.*

ACCOUNTS FOR SMALL CARRIERS.

IV. TRANSPORTATION EXPENSES—Cont'd.

36. Other Casualties.

37. All Other Transportation Expenses.

38. Operating Joint Tracks and Facilities—Dr.

39. Operating Joint Tracks and Facilities—Cr.

V. GENERAL EXPENSES—

40. Administration.

41. Insurance.

42. Other General Expenses.

43. General Administration Joint Tracks, Yards, and Terminals—Dr.

44. General Administration Joint Tracks, Yards, and Terminals—Cr.

CORRESPONDING ACCOUNTS FOR LARGE CARRIERS.

IV. TRANSPORTATION EXPENSES—Cont'd.

93. Clearing Wrecks.

101. Damage to Property.

102. Damage to Stock on Right of Way.

90. Interlockers and Block and Other Signals—Operation.

91. Crossing Flagmen and Gatemen.

92. Drawbridge Operation.

94. Telegraph and Telephone—Operation.

95. Operating Floating Equipment.

96. Express Service.

97. Stationery and Printing.

98. Other Expenses.

104. Operating Joint Tracks and Facilities—Dr.

105. Operating Joint Tracks and Facilities—Cr.

V. GENERAL EXPENSES—

106. Salaries and Expenses of General Officers.

107. Salaries and Expenses of Clerks and Attendants.

108. General Office Supplies and Expenses.

109. Law Expenses.

110. Insurance.

111. Relief Department Expenses.

112. Pensions.

113. Stationery and Printing.

114. Other Expenses.

115. General Administration Joint Tracks, Yards, and Terminals—Dr.

116. General Administration Joint Tracks, Yards, and Terminals—Cr.

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